

ACCA P6 Advanced Taxation

Approach to examining the syllabus

The paper consists of two sections:

Section A will comprise a case-study worth 50 marks and testing multiple taxes. The 50 marks will comprise of 35 technical marks, 5 ethics marks and 10 professional skills marks.

Section B will consist of two compulsory 25 marks questions, together covering both business and personal tax issues. The 25 marks will comprise of 20 technical marks and 5 professional skills marks. Communication skills professional marks will not be examined in Section B.

The examination is a three hour 15 minutes paper.

Tax rates, allowances and information on certain reliefs will be given in the examination paper.

Present Syllabus Dec 2023 to Sep 2024 - Based on Budget 2022

Finance Act 2021, Act 833, gazetted on 31-Dec-2021 will be examinable.

Cukai Makmur (prosperity tax) will not be examined.

Since the 2023 Finance Bill was not passed by 31-March-2023, it will not be examined.

Changes to 2023/2024 Syllabus:

- Lessor's tax computation is deleted from the syllabus. (Leasing business)

Changes to 2022/2023 Syllabus:

- Deletion of MSC Incentive from Syllabus
- Deletion of Export of Auto Parts Incentive from Syllabus

Acca Tax P6 Manual

Xiang Xie



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